



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Texas County, Missouri

The Office of the State Auditor contracted for an audit of Texas County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CliftonLarsonAllen, LLP, is attached.

Nicole R. Galloway, CPA
State Auditor

January 2022
Report No. 2022-006



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Texas County

2020-001

Management annually prepares a Schedule of Expenditures of Federal Awards that reconciles to the general ledger and develop a process to track federal awards and expenditures.

**TEXAS COUNTY
HOUSTON, MISSOURI**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED DECEMBER 31, 2020 AND 2019



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HOUSTON, MISSOURI
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HOUSTON, MISSOURI
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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

County Commission
Texas County
Houston, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the Texas County, Missouri (the County), which comprise cash and investments for each fund as of December 31, 2020 and 2019, and the related statements of receipts, disbursements, and changes in cash and investment balances – budget and actual for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note 1 of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2020 and 2019, or changes in financial position for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of each fund of the County as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note 1.

Other Matters

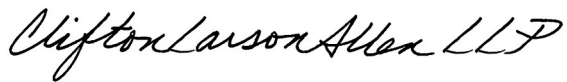
Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County’s financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri
January 14, 2022

FINANCIAL STATEMENTS

**TEXAS COUNTY
HOUSTON, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020**

	Cash and Investments January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue Fund	\$ 655,040	\$ 7,042,005	\$ (6,246,381)	\$ 1,450,664
Special Road and Bridge Fund	110,565	1,015,806	(1,014,551)	111,820
Assessment Fund	114,294	274,992	(246,895)	142,391
Election Services Fund	22,756	15,105	(26,005)	11,856
Law Enforcement Training Fund	4,118	4,955	(7,075)	1,998
Prosecuting Attorney Training Fund	7,528	3,592	(880)	10,240
Collector Tax Maintenance Fund	58,325	33,058	(12,695)	78,688
Law Enforcement Operating Fund	20,847	14,451	(8,644)	26,654
Jury Script Fund	-	3,135	(3,135)	-
Special Election Fund	34,356	48,482	(82,837)	1
Recorder User Fee Fund	33,975	15,556	(9,318)	40,213
Prosecutor's Administrative Handling Cost Fund	15,167	4,743	-	19,910
Local Emergency Planning Committee (LEPC) Fund	33,967	579	(521)	34,025
Defense Deductible Deposit Fund	328,960	19,857	(77,318)	271,499
Concealed Firearms Fund	28,956	15,878	(16,824)	28,010
Domestic Abuse Fund	37,073	5,060	(16,712)	25,421
TCHMM Operation Fund	4,442	76	-	4,518
TCHMM Endowment Fund	735	13	-	748
Road and Bridge Fund	72,814	386,530	(395,081)	64,263
Garner Covert Memorial Fund	10,861	187	-	11,048
Law Enforcement Restitution Fund	60,115	18,512	(26,983)	51,644
Prosecutor's Delinquent Tax Fund	5,082	2,208	-	7,290
Justice Center - Jail Maintenance Fund	861,254	1,180,557	(1,234,015)	807,796
Capital Improvement Bond Payment Fund	186,283	1,175,488	(1,068,458)	293,313
Deputy Sheriff Salary Supplemental (DSSS) Fund	-	5,390	(5,390)	-
Tx Co Emergency Management Con Fund	1,355	23	-	1,378
Inmate Security Fund	46,425	50,355	(38,707)	58,073
Developmental Disability Board Fund	185,691	242,697	(221,017)	207,371
Total	<u>\$ 2,940,984</u>	<u>\$ 11,579,290</u>	<u>\$ (10,759,442)</u>	<u>\$ 3,760,832</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019
General Revenue Fund	\$ 737,786	\$ 3,726,083	\$ (3,808,829)	\$ 655,040
Special Road and Bridge Fund	105,817	1,048,312	(1,043,564)	110,565
Assessment Fund	99,740	245,005	(230,451)	114,294
Election Services Fund	27,476	445	(5,165)	22,756
Law Enforcement Training Fund	4,019	7,464	(7,365)	4,118
Prosecuting Attorney Training Fund	5,342	3,026	(840)	7,528
Collector Tax Maintenance Fund	77,157	25,595	(44,427)	58,325
Law Enforcement Operating Fund	17,789	16,569	(13,511)	20,847
Jury Script Fund	-	10,329	(10,329)	-
Special Election Fund	33,711	38,587	(37,942)	34,356
Recorder User Fee Fund	24,101	13,896	(4,022)	33,975
Prosecutor's Administrative Handling Cost Fund	7,795	7,372	-	15,167
Local Emergency Planning Committee (LEPC) Fund	33,914	653	(600)	33,967
Defense Deductible Deposit Fund	80,554	445,969	(197,563)	328,960
Concealed Firearms Fund	33,579	13,484	(18,107)	28,956
Domestic Abuse Fund	34,186	7,882	(4,995)	37,073
TCHMM Operation Fund	4,365	77	-	4,442
TCHMM Endowment Fund	722	13	-	735
Road and Bridge Fund	79,326	42,687	(49,199)	72,814
Garner Covert Memorial Fund	10,673	188	-	10,861
Law Enforcement Restitution Fund	64,456	32,843	(37,184)	60,115
Prosecutor's Delinquent Tax Fund	2,448	2,634	-	5,082
Justice Center - Jail Maintenance Fund	805,043	1,119,625	(1,063,414)	861,254
Capital Improvement Bond Payment Fund	130,487	1,113,338	(1,057,542)	186,283
Deputy Sheriff Salary Supplemental (DSSS) Fund	-	5,890	(5,890)	-
Tx Co Emergency Management Con Fund	1,332	23	-	1,355
Inmate Security Fund	43,979	45,054	(42,608)	46,425
Developmental Disability Board Fund	184,628	223,815	(222,752)	185,691
Total	<u>\$ 2,650,425</u>	<u>\$ 8,196,858</u>	<u>\$ (7,906,299)</u>	<u>\$ 2,940,984</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	General Revenue Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Tax	\$ 115,699	\$ 96,500	\$ 101,344	\$ 96,500
Sales and Use Tax	1,580,044	1,260,000	1,387,255	1,160,000
Charges for Services	586,158	476,000	499,421	480,000
Federal Grant Revenue	3,053,580	61,500	63,604	81,500
Interest Income	50,528	12,000	18,557	10,000
Intergovernmental	269,576	307,550	329,091	472,400
Other Revenue	101,713	103,200	186,188	128,200
Transfer In	1,284,707	1,110,000	1,140,623	1,277,500
Total Receipts	7,042,005	3,426,750	3,726,083	3,706,100
DISBURSEMENTS				
Buildings And Grounds	90,570	96,250	103,078	96,250
Circuit Clerk	13,904	15,200	13,950	14,200
Collector-township & City	-	-	15,686	15,500
Coroner	32,425	32,900	34,272	31,050
County Clerk	139,471	143,984	174,800	174,932
County Commission	89,128	93,440	87,768	90,300
County Surveyor	5,000	5,500	5,000	3,500
Court Administration	10,423	13,238	11,112	12,590
Elections	32,544	33,000	18,018	25,200
Emergency Fund	-	200,000	-	200,000
Employee Fringe Benefits	496,276	545,000	504,800	635,000
Health & Welfare	1,904	3,200	5,898	4,400
Jail	1,097,999	1,134,707	1,062,310	1,112,275
Juvenile Officer	79,338	79,338	75,704	75,800
Operating Transfers	3,135	120,000	10,329	420,000
Other General County Gov	3,100,298	187,900	142,234	184,100
Prosecuting Attorney	285,159	293,205	367,973	293,205
Public Administrator	64,954	68,500	63,157	65,347
Recorder	75,684	78,890	71,905	75,828
Sheriff	516,631	515,357	515,975	493,655
Treasurer-collector	111,538	116,880	115,600	116,800
Transfer out	-	-	409,260	-
Total Disbursements	6,246,381	3,776,489	3,808,829	4,139,932
RECEIPTS OVER (UNDER) DISBURSEMENTS	795,624	(349,739)	(82,746)	(433,832)
Cash and Investments - Beginning of Year	655,040	655,040	737,786	737,786
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,450,664</u>	<u>\$ 305,301</u>	<u>\$ 655,040</u>	<u>\$ 303,954</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales and Other Taxes	\$ 1,014,551	\$ 1,028,000	\$ 1,046,914	\$ 1,123,000
Interest Income	1,255	1,000	1,398	900
Total Receipts	1,015,806	1,029,000	1,048,312	1,123,900
DISBURSEMENTS				
Allotment to Townships	942,643	969,534	974,027	969,534
Employee Benefits	1,401	2,500	722	2,700
Mileage and Training	-	200	-	200
Materials and Supplies	1,822	300	325	800
Other Expense	2,237	8,000	1,333	7,500
Payroll Taxes	985	1,110	-	1,070
Professional Services	-	1,000	-	1,000
Salaries and Wages	14,770	14,474	14,948	14,000
Transfer Out	50,693	52,500	52,209	52,500
Total Disbursements	1,014,551	1,049,618	1,043,564	1,049,304
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,255	(20,618)	4,748	74,596
Cash and Investments - Beginning of Year	110,565	110,565	105,817	105,817
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 111,820</u>	<u>\$ 89,947</u>	<u>\$ 110,565</u>	<u>\$ 180,413</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Assessment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 186,072	\$ 175,515	\$ 168,314	\$ 180,765
Intergovernmental	85,885	69,702	74,082	69,666
Interest Income	3,035	2,609	2,609	1,357
Total Receipts	274,992	247,826	245,005	251,788
DISBURSEMENTS				
Computer Expense	36,275	24,275	21,451	21,775
Employee Benefits	25,758	37,800	32,705	38,500
Mileage and Training	2,199	4,408	4,409	4,000
Materials and Supplies	14,168	22,100	21,425	19,762
Other Expense	3,500	7,700	7,000	7,700
Payroll Taxes	9,847	10,500	9,252	10,500
Pension	6,173	8,740	3,950	8,740
Professional Services	-	500	-	500
Repairs and Maintenance	-	3,000	2,549	3,000
Salaries and Wages	134,583	143,428	126,680	136,736
Travel Expense	14,392	3,000	1,030	3,000
Total Disbursements	246,895	265,451	230,451	254,213
RECEIPTS OVER (UNDER) DISBURSEMENTS	28,097	(17,625)	14,554	(2,425)
Cash and Investments - Beginning of Year	114,294	114,294	99,740	99,740
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 142,391</u>	<u>\$ 96,669</u>	<u>\$ 114,294</u>	<u>\$ 97,315</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Election Services Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 14,685	\$ -	\$ -	\$ 1,500
Interest Income	420	400	445	150
Total Receipts	15,105	400	445	1,650
DISBURSEMENTS				
CARES Disbursements	11,377	-	-	-
Other Expense	14,628	20,000	5,165	20,000
Total Disbursements	26,005	20,000	5,165	20,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,900)	(19,600)	(4,720)	(18,350)
Cash and Investments - Beginning of Year	22,756	22,756	27,476	27,476
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 11,856</u>	<u>\$ 3,156</u>	<u>\$ 22,756</u>	<u>\$ 9,126</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 4,904	\$ 7,400	\$ 7,400	\$ 6,950
Interest Income	51	-	64	50
Total Receipts	<u>4,955</u>	<u>7,400</u>	<u>7,464</u>	<u>7,000</u>
DISBURSEMENTS				
Other Expense	5,725	5,500	5,393	4,500
Mileage and Training	-	-	-	500
Travel Expense	1,350	2,000	1,972	2,000
Total Disbursements	<u>7,075</u>	<u>7,500</u>	<u>7,365</u>	<u>7,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,120)	(100)	99	-
Cash and Investments - Beginning of Year	<u>4,118</u>	<u>4,118</u>	<u>4,019</u>	<u>4,019</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 1,998</u></u>	<u><u>\$ 4,018</u></u>	<u><u>\$ 4,118</u></u>	<u><u>\$ 4,019</u></u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 3,433	\$ 2,900	\$ 2,917	\$ 1,000
Interest Income	159	75	109	20
Total Receipts	<u>3,592</u>	<u>2,975</u>	<u>3,026</u>	<u>1,020</u>
DISBURSEMENTS				
Mileage and Training	250	500	778	700
Travel Expense	630	700	62	700
Total Disbursements	<u>880</u>	<u>1,200</u>	<u>840</u>	<u>1,400</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,712	1,775	2,186	(380)
Cash and Investments - Beginning of Year	<u>7,528</u>	<u>7,528</u>	<u>5,342</u>	<u>5,342</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 10,240</u>	<u>\$ 9,303</u>	<u>\$ 7,528</u>	<u>\$ 4,962</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Collector Tax Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 29,410	\$ 25,000	\$ 24,421	\$ 25,000
Interest Income	1,303	1,000	1,133	500
Other Revenue	2,345	-	41	500
Total Receipts	33,058	26,000	25,595	26,000
DISBURSEMENTS				
Mileage and Training	-	-	237	-
Materials and Supplies	6,212	14,500	15,704	-
Other Expense	6,483	7,500	3,386	26,000
Professional Services	-	200	100	-
Transfer Out	-	-	25,000	25,000
Total Disbursements	12,695	22,200	44,427	51,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	20,363	3,800	(18,832)	(25,000)
Cash and Investments - Beginning of Year	58,325	58,325	77,157	77,157
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 78,688</u>	<u>\$ 62,125</u>	<u>\$ 58,325</u>	<u>\$ 52,157</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Operating Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 13,295	\$ 15,000	\$ 13,940	\$ 13,000
Interest Income	438	250	314	100
Other Revenue	718	150	2,315	10,100
Total Receipts	14,451	15,400	16,569	23,200
DISBURSEMENTS				
Materials and Supplies	6,712	10,000	10,937	10,000
Other Expense	1,932	3,000	2,574	2,000
Sheriff Expense	-	-	-	10,000
Total Disbursements	8,644	13,000	13,511	22,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,807	2,400	3,058	1,200
Cash and Investments - Beginning of Year	20,847	20,847	17,789	17,789
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 26,654</u>	<u>\$ 23,247</u>	<u>\$ 20,847</u>	<u>\$ 18,989</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Jury Script Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Other Revenue	3,135	-	10,329	15,000
Total Receipts	3,135	-	10,329	15,000
DISBURSEMENTS				
Professional Services	3,135	-	10,329	15,000
Total Disbursements	3,135	-	10,329	15,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Election Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 1,705	\$ -	\$ 9,688	\$ -
Intergovernmental	46,777	80,000	26,530	50,000
Miscellaneous Income	-	-	-	-
Total Receipts	<u>48,482</u>	<u>80,000</u>	<u>38,587</u>	<u>50,000</u>
DISBURSEMENTS				
Employee Training	1,348	2,000	317	1,000
Materials and Supplies	30,587	20,200	13,163	15,200
Office Expense	9,197	35,000	12,280	25,000
Other Expense	2,400	2,000	800	1,000
Salaries and Wages	<u>39,305</u>	<u>35,000</u>	<u>11,382</u>	<u>25,000</u>
Total Disbursements	<u>82,837</u>	<u>94,200</u>	<u>37,942</u>	<u>67,200</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(34,355)	(14,200)	645	(17,200)
Cash and Investments - Beginning of Year	<u>34,356</u>	<u>34,356</u>	<u>33,711</u>	<u>33,711</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1</u>	<u>\$ 20,156</u>	<u>\$ 34,356</u>	<u>\$ 16,511</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Recorder User Fee Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 14,880	\$ 12,770	\$ 13,368	\$ 13,200
Interest Income	676	330	528	300
Total Receipts	15,556	13,100	13,896	13,500
DISBURSEMENTS				
Computer Expense	3,185	16,875	1,980	14,300
Court Expense	500	11,000	2,042	6,000
Other Expense	5,633	18,000	-	15,500
Total Disbursements	9,318	45,875	4,022	35,800
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,238	(32,775)	9,874	(22,300)
Cash and Investments - Beginning of Year	33,975	33,975	24,101	24,101
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 40,213</u>	<u>\$ 1,200</u>	<u>\$ 33,975</u>	<u>\$ 1,801</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecutor's Administrative Handling Cost Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 2,096	\$ 3,500	\$ 3,348	\$ 4,000
Interest Income	414	275	302	100
Other Revenue	2,233	3,570	3,722	3,500
Total Receipts	4,743	7,345	7,372	7,600
DISBURSEMENTS				
Other Expense	-	15,000	-	15,000
Total Disbursements	-	15,000	-	15,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,743	(7,655)	7,372	(7,400)
Cash and Investments - Beginning of Year	15,167	15,167	7,795	7,795
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 19,910</u>	<u>\$ 7,512</u>	<u>\$ 15,167</u>	<u>\$ 395</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Local Emergency Planning Committee (LEPC) Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 579	\$ 200	\$ 591	\$ 200
Other Revenue	-	-	62	15,000
Total Receipts	579	200	653	15,200
DISBURSEMENTS				
Office Expense	500	6,500	600	6,500
Other Expense	21	13,500	-	8,300
Total Disbursements	521	20,000	600	14,800
RECEIPTS OVER (UNDER) DISBURSEMENTS	58	(19,800)	53	400
Cash and Investments - Beginning of Year	33,967	33,967	33,914	33,914
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 34,025</u>	<u>\$ 14,167</u>	<u>\$ 33,967</u>	<u>\$ 34,314</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Defense Deductible Deposit Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Insurance	\$ 14,313	\$ 25,000	\$ 34,461	\$ 45,000
Interest Income	5,544	2,000	2,248	3,000
Other Revenue	-	-	-	-
Transfer In	-	300,000	409,260	600,000
Total Receipts	19,857	327,000	445,969	648,000
DISBURSEMENTS				
Employee Benefits	32,327	45,000	65,378	45,084
Other Expense	2,090	1,000	-	-
Professional Services	22,586	10,000	4,828	11,000
Repairs and Maintenance	20,315	350,000	127,357	353,176
Salaries and Wages	-	-	-	-
Total Disbursements	77,318	406,000	197,563	409,260
RECEIPTS OVER (UNDER) DISBURSEMENTS	(57,461)	(79,000)	248,406	238,740
Cash and Investments - Beginning of Year	328,960	328,960	80,554	80,554
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 271,499</u>	<u>\$ 249,960</u>	<u>\$ 328,960</u>	<u>\$ 319,294</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Concealed Firearms Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 15,412	\$ 12,000	\$ 13,021	\$ 3,500
Interest Income	466	400	463	175
Total Receipts	15,878	12,400	13,484	3,675
DISBURSEMENTS				
Other Expense	16,824	22,200	18,107	21,200
Total Disbursements	16,824	22,200	18,107	21,200
RECEIPTS OVER (UNDER) DISBURSEMENTS	(946)	(9,800)	(4,623)	(17,525)
Cash and Investments - Beginning of Year	28,956	28,956	33,579	33,579
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 28,010</u>	<u>\$ 19,156</u>	<u>\$ 28,956</u>	<u>\$ 16,054</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Domestic Abuse Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 4,434	\$ 6,200	\$ 7,283	\$ 6,500
Interest Income	626	400	599	350
Total Receipts	5,060	6,600	7,882	6,850
DISBURSEMENTS				
Other Expense	16,712	35,000	4,995	35,000
Total Disbursements	16,712	35,000	4,995	35,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,652)	(28,400)	2,887	(28,150)
Cash and Investments - Beginning of Year	37,073	37,073	34,186	34,186
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 25,421</u>	<u>\$ 8,673</u>	<u>\$ 37,073</u>	<u>\$ 6,036</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	TCHMM Operation Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 76	\$ 35	\$ 77	\$ 55
Total Receipts	76	35	77	55
DISBURSEMENTS				
Office Expense	-	4,364	-	4,364
Total Disbursements	-	4,364	-	4,364
RECEIPTS OVER (UNDER) DISBURSEMENTS	76	(4,329)	77	(4,309)
Cash and Investments - Beginning of Year	4,442	4,442	4,365	4,365
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 4,518</u>	<u>\$ 113</u>	<u>\$ 4,442</u>	<u>\$ 56</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	TCHMM Endowment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 13	\$ 10	\$ 13	\$ 6
Total Receipts	13	10	13	6
DISBURSEMENTS				
Other Expense	-	722	-	722
Total Disbursements	-	722	-	722
RECEIPTS OVER (UNDER) DISBURSEMENTS	13	(712)	13	(716)
Cash and Investments - Beginning of Year	735	735	722	722
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 748</u>	<u>\$ 23</u>	<u>\$ 735</u>	<u>\$ 6</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Federal Grant Revenue	385,270	-	41,316	-
Interest Income	1,260	1,000	1,371	600
Total Receipts	386,530	1,000	42,687	600
DISBURSEMENTS				
Other Expense	-	-	200	70,000
Professional Services	395,081	-	48,999	-
Total Disbursements	395,081	-	49,199	70,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,551)	1,000	(6,512)	(69,400)
Cash and Investments - Beginning of Year	72,814	72,814	79,326	79,326
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 64,263</u>	<u>\$ 73,814</u>	<u>\$ 72,814</u>	<u>\$ 9,926</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Garner Covert Memorial Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 187	\$ 150	\$ 188	\$ 100
Total Receipts	187	150	188	100
DISBURSEMENTS				
Other Expense	-	10,000	-	10,000
Total Disbursements	-	10,000	-	10,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	187	(9,850)	188	(9,900)
Cash and Investments - Beginning of Year	10,861	10,861	10,673	10,673
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 11,048</u>	<u>\$ 1,011</u>	<u>\$ 10,861</u>	<u>\$ 773</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Restitution Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 17,487	\$ 20,000	\$ 31,669	\$ 18,000
Interest Income	1,025	900	1,174	500
Total Receipts	18,512	20,900	32,843	18,500
DISBURSEMENTS				
Law Enforcement	26,983	60,000	37,184	64,456
Total Disbursements	26,983	60,000	37,184	64,456
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,471)	(39,100)	(4,341)	(45,956)
Cash and Investments - Beginning of Year	60,115	60,115	64,456	64,456
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 51,644</u>	<u>\$ 21,015</u>	<u>\$ 60,115</u>	<u>\$ 18,500</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecutor's Delinquent Tax Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 2,101	\$ 2,000	\$ 2,581	\$ 500
Interest Income	107	50	53	30
Total Receipts	2,208	2,050	2,634	530
DISBURSEMENTS				
Other Expense	-	2,050	-	2,750
Total Disbursements	-	2,050	-	2,750
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,208	-	2,634	(2,220)
Cash and Investments - Beginning of Year	5,082	5,082	2,448	2,448
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 7,290</u>	<u>\$ 5,082</u>	<u>\$ 5,082</u>	<u>\$ 228</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Justice Center - Jail Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales and Use Tax	\$ 1,165,908	\$ 1,060,000	\$ 1,104,697	\$ 1,056,000
Interest Income	14,649	10,000	14,928	9,000
Total Receipts	1,180,557	1,070,000	1,119,625	1,065,000
DISBURSEMENTS				
Other Expense	-	90,000	-	90,000
Repairs and Maintenance	-	200,000	-	200,000
Transfer Out	1,234,015	1,200,000	1,063,414	1,200,000
Total Disbursements	1,234,015	1,490,000	1,063,414	1,490,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(53,458)	(420,000)	56,211	(425,000)
Cash and Investments - Beginning of Year	861,254	861,254	805,043	805,043
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 807,796</u>	<u>\$ 441,254</u>	<u>\$ 861,254</u>	<u>\$ 380,043</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Capital Improvement Bond Payment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales and Use Tax	\$ 1,165,908	\$ 1,067,000	\$ 1,104,697	\$ 1,050,000
Interest Income	9,580	-	8,641	6,000
Total Receipts	1,175,488	1,067,000	1,113,338	1,056,000
DISBURSEMENTS				
Repairs and Maintenance	1,068,458	1,068,458	1,057,542	1,065,041
Total Disbursements	1,068,458	1,068,458	1,057,542	1,065,041
RECEIPTS OVER (UNDER) DISBURSEMENTS	107,030	(1,458)	55,796	(9,041)
Cash and Investments - Beginning of Year	186,283	186,283	130,487	130,487
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 293,313</u>	<u>\$ 184,825</u>	<u>\$ 186,283</u>	<u>\$ 121,446</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Deputy Sheriff Salary Supplemental (DSSS) Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 5,390	\$ 6,000	\$ 5,890	\$ 6,000
Total Receipts	5,390	6,000	5,890	6,000
DISBURSEMENTS				
State of Missouri	5,390	6,000	5,890	6,000
Total Disbursements	5,390	6,000	5,890	6,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Tx Co Emergency Management Con Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 23	\$ 20	\$ 23	\$ -
Total Receipts	23	20	23	-
DISBURSEMENTS				
Total Disbursements	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	23	20	23	-
Cash and Investments - Beginning of Year	1,355	1,355	1,332	1,332
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,378</u>	<u>\$ 1,375</u>	<u>\$ 1,355</u>	<u>\$ 1,332</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Inmate Security Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 49,453	\$ 41,500	\$ 44,189	\$ 24,100
Interest Income	902	700	865	300
Total Receipts	50,355	42,200	45,054	24,400
DISBURSEMENTS				
Other Expense	38,707	40,000	42,608	47,000
Total Disbursements	38,707	40,000	42,608	47,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	11,648	2,200	2,446	(22,600)
Cash and Investments - Beginning of Year	46,425	46,425	43,979	43,979
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 58,073</u>	<u>\$ 48,625</u>	<u>\$ 46,425</u>	<u>\$ 21,379</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Developmental Disability Board Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Tax	\$ 242,458	\$ 225,000	\$ 223,566	\$ 225,000
Interest Income	239	200	249	50
Total Receipts	<u>242,697</u>	<u>225,200</u>	<u>223,815</u>	<u>225,050</u>
DISBURSEMENTS				
Shelter Services	213,161	215,000	214,951	215,100
Mental Health Trust Fund	5,000	5,000	5,000	5,000
General Expenses	2,856	2,900	2,801	2,800
Total Disbursements	<u>221,017</u>	<u>222,900</u>	<u>222,752</u>	<u>222,900</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	21,680	2,300	1,063	2,150
Cash and Investments - Beginning of Year	<u>185,691</u>	<u>185,691</u>	<u>184,628</u>	<u>184,628</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 207,371</u></u>	<u><u>\$ 187,991</u></u>	<u><u>\$ 185,691</u></u>	<u><u>\$ 186,778</u></u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM
CASH TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS
DECEMBER 31, 2020**

	Overplus Tax Sale Fund	School Fines Fund	National Forest Fund	Financial Institution Fund	Judicial Circuit Court Program Fund	Collectors Cash Fund	Total Agency Funds
ASSETS							
Cash and Certificates of Deposit	\$ 28,955	\$ 47,493	\$ 56,629	\$ 1,139	\$ 3,553	\$ 6,591,065	\$ 6,728,834
Total Assets	<u>\$ 28,955</u>	<u>\$ 47,493</u>	<u>\$ 56,629</u>	<u>\$ 1,139</u>	<u>\$ 3,553</u>	<u>\$ 6,591,065</u>	<u>\$ 6,728,834</u>
LIABILITIES AND FUND BALANCES							
Due to Others	\$ 28,955	\$ 47,493	\$ 56,629	\$ 1,139	\$ 3,553	\$ 6,591,065	\$ 6,728,834
Total Liabilities	<u>\$ 28,955</u>	<u>\$ 47,493</u>	<u>\$ 56,629</u>	<u>\$ 1,139</u>	<u>\$ 3,553</u>	<u>\$ 6,591,065</u>	<u>\$ 6,728,834</u>
FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 28,955</u>	<u>\$ 47,493</u>	<u>\$ 56,629</u>	<u>\$ 1,139</u>	<u>\$ 3,553</u>	<u>\$ 6,591,065</u>	<u>\$ 6,728,834</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM
CASH TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS
DECEMBER 31, 2019**

	CERF Fund	Overplus Tax Sale Fund	School Fines Fund	National Forest Fund	Financial Institution Fund	Judicial Circuit Court Program Fund	Collectors Cash Fund	Total Agency Funds
ASSETS								
Cash and Certificates of Deposit	\$ 7,660	\$ 22,753	\$ 101,046	\$ 68,005	\$ 1,940	\$ 3,493	\$ 6,780,465	\$ 6,985,362
Total Assets	<u>\$ 7,660</u>	<u>\$ 22,753</u>	<u>\$ 101,046</u>	<u>\$ 68,005</u>	<u>\$ 1,940</u>	<u>\$ 3,493</u>	<u>\$ 6,780,465</u>	<u>\$ 6,985,362</u>
LIABILITIES AND FUND BALANCES								
Due to Others	\$ 7,660	\$ 22,753	\$ 101,046	\$ 68,005	\$ 1,940	\$ 3,493	\$ 6,780,465	\$ 6,985,362
Total Liabilities	<u>\$ 7,660</u>	<u>\$ 22,753</u>	<u>\$ 101,046</u>	<u>\$ 68,005</u>	<u>\$ 1,940</u>	<u>\$ 3,493</u>	<u>\$ 6,780,465</u>	<u>\$ 6,985,362</u>
FUND BALANCES	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 7,660</u>	<u>\$ 22,753</u>	<u>\$ 101,046</u>	<u>\$ 68,005</u>	<u>\$ 1,940</u>	<u>\$ 3,493</u>	<u>\$ 6,780,465</u>	<u>\$ 6,985,362</u>

See accompanying Notes to Financial Statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Texas County, Missouri (County), is governed by a three-member board of commissioners and was established in 1836 by an Act of the Missouri Territory. There are nine elected Constitutional Officers: County Clerk, Collector/Treasurer, Recorder of Deeds, Sheriff, Assessor, Coroner, Circuit Clerk, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include property tax assessments and collections, state/county courts administration, recording of instruments, public safety, emergency planning, road and bridge construction and maintenance, health and welfare services, and election services.

The financial statements referred to above include only the primary government of Texas, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a statement of receipts, disbursements and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – agency funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

**TEXAS COUNTY
HOUSTON, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

**TEXAS COUNTY
HOUSTON, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 of the Missouri Revised Statutes (RSMo), the County adopts a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
7. Budgets are prepared and adopted on the cash basis of accounting. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

**TEXAS COUNTY
HOUSTON, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2020 and 2019, for purposes of taxation was:

	2020	2019
Real Estate	\$ 180,849,380	\$ 176,860,150
Personal Property	66,470,069	64,035,209
Railroad and Utilities	10,469,767	10,494,552
Total	<u>\$ 257,789,216</u>	<u>\$ 251,389,911</u>

During 2020 and 2019, the County Commission approved a \$.1385 and \$.1384 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purpose of County taxation, as follows:

	2020	2019
General Revenue	\$ 0.0425	\$ 0.0425
Senate Bill 40 Board	0.0960	0.0959
Total	<u>\$ 0.1385</u>	<u>\$ 0.1384</u>

F. Cash Deposits and Investments

Deposits and investments are stated at cost. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less, if applicable. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the state of Missouri or other government bonds, or time certificates of deposit provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in the notes to the financial statements.

**TEXAS COUNTY
HOUSTON, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Interfund Transactions

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

NOTE 2 DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. County investments are nonnegotiable certificates of deposit. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Deposits

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The total bank balance as of December 31, 2020 and 2019 was insured through the Federal Deposit Insurance Corporation and pledged collateral.

Summary of Carrying Values

The carrying values of cash and investments in governmental and agency funds are included in the financial statements at December 31, 2020 and 2019, as follows:

	<u>2020</u>	<u>2019</u>
Cash and Investments for Governmental Funds:		
Cash	\$ 3,760,832	\$ 2,940,984
Investments	-	-
Total Governmental Cash and Investments	<u>\$ 3,760,832</u>	<u>\$ 2,940,984</u>
 Cash and Investments for Agency Funds:		
Cash	\$ 6,728,834	\$ 6,985,362
Investments	-	-
Total Agency Cash and Investments	<u>\$ 6,728,834</u>	<u>\$ 6,985,362</u>

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**TEXAS COUNTY
HOUSTON, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 3 LONG-TERM INDEBTEDNESS

In September of 2006, the County issued \$14,995,000 of Missouri Certificates of Participation (Series 2006). In September 2016, the County refinanced the remaining principal balance on the Series 2006 Certificates of Participation (Series 2016). The amount refinanced was \$8,225,000 at a varying interest rate of 3.00% and 4.00%. Payments are due annually on December 1 and matures December 1, 2025. The following is a schedule in changes of long-term direct borrowings for the years ended December 31, 2020 and 2019.

	Balance 2019	Additions	Retirement	Balance 2020	Interest Paid
Series 2016	\$ 5,755,000	\$ -	\$ (885,000)	\$ 4,870,000	\$ 163,156
Total	<u>\$ 5,755,000</u>	<u>\$ -</u>	<u>\$ (885,000)</u>	<u>\$ 4,870,000</u>	<u>\$ 163,156</u>

	Balance 2018	Additions	Retirement	Balance 2019	Interest Paid
Series 2016	\$ 6,605,000	\$ -	\$ (850,000)	\$ 5,755,000	\$ 180,687
Total	<u>\$ 6,605,000</u>	<u>\$ -</u>	<u>\$ (850,000)</u>	<u>\$ 5,755,000</u>	<u>\$ 180,687</u>

The following is a schedule of future maturities for the years ending December 31, 2020 and 2019:

<u>Year Ending December 31,</u>	<u>Principal Maturities</u>	<u>Interest Maturities</u>	<u>Total</u>
2021	\$ 910,000	\$ 144,563	\$ 1,054,563
2022	935,000	125,212	1,060,212
2023	975,000	104,063	1,079,063
2024	1,000,000	81,788	1,081,788
2025	1,050,000	58,500	1,108,500
Total	<u>\$ 4,870,000</u>	<u>\$ 514,126</u>	<u>\$ 5,384,126</u>

<u>Year Ending December 31,</u>	<u>Principal Maturities</u>	<u>Interest Maturities</u>	<u>Total</u>
2020	\$ 885,000	\$ 163,156	\$ 1,048,156
2021	910,000	144,563	1,054,563
2022	935,000	125,212	1,060,212
2023	975,000	104,063	1,079,063
2024	1,000,000	81,788	1,081,788
2025	1,050,000	58,500	1,108,500
Total	<u>\$ 5,755,000</u>	<u>\$ 677,282</u>	<u>\$ 6,432,282</u>

**TEXAS COUNTY
HOUSTON, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 4 INTERFUND TRANSFERS

Transfers between funds for the year ended December 31, 2020 and 2019 are as follows:

	2020		2019	
	Transfer In	Transfer Out	Transfer In	Transfer Out
General Revenue Fund	\$ 1,284,708	\$ -	\$ 1,140,623	\$ 409,260
Collector Tax Maintenance Fund	-	-	-	25,000
Defense Deductible Deposit Fund	-	-	409,260	-
Road and Bridge Fund	-	-	-	-
Justice Center - Jail Maintenance Fund	-	1,234,015	-	1,063,414
Total	<u>\$ 1,284,708</u>	<u>\$ 1,234,015</u>	<u>\$ 1,549,883</u>	<u>\$ 1,497,674</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 5 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with Section 70.600-70.755 RSMo. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of five years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

**TEXAS COUNTY
HOUSTON, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 5 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (CONTINUED)

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 6.9% (General) and 6.1% (Police) of annual covered payroll.

For the years ended December 31, 2020 and 2019, the County paid \$107,629 and \$77,331 to LAGERS, respectively.

NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in sections 50.1000-50.1300 of RSMo. The board of directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

**TEXAS COUNTY
HOUSTON, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)

Plan Description (Continued)

CERF issues audited financial statements. Copies of these statements may be obtained from the board of directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2020 and 2019, the County collected and remitted to CERF, employee contributions of approximately \$63,478 and \$61,653, respectively, for the years then ended.

In addition, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of real estate and personal property tax declarations.
- Twenty dollars on each merchants and manufacturers license issued.
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded.
- Five-ninths of the fee on delinquent property taxes.
- Interest earned on investment of the above collections prior to remittance to CERF.

The County remitted to CERF \$170,283 and \$131,505, respectively, for the years ended December 31, 2020 and 2019.

NOTE 7 PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County has contributed \$11,628 and \$11,628, respectively, for the years ended December 31, 2020 and 2019.

**TEXAS COUNTY
HOUSTON, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 8 CLAIMS, COMMITMENTS, AND CONTINGENCIES

Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on financial condition of the County.

Compensated Absences

The County provides employees with up to three weeks of paid vacation based upon the number of years of continued services. After the employees' first year of employment they receive one week of vacation pay; after the second year of employment, they receive two weeks of paid vacation; and after eight years of employment an employee receives three weeks' vacation pay. Regular full time employees accrue sick leave at six days per year and part time employees accrue sick leave time on a pro-rated basis, based on the number of hours worked. Upon termination from county employment, an employee is not reimbursed of unused vacation and compensatory leave, if applicable.

Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial.

NOTE 9 RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a nonprofit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

**TEXAS COUNTY
HOUSTON, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 10 UNCERTAINTIES

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.

STATE COMPLIANCE SECTION

**TEXAS COUNTY
HOUSTON, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SCHEDULE OF STATE FINDINGS

- A. For the year ended December 31, 2020, no budget was established for the Jury Script fund.
- B. For the year ended December 31, 2020, actual expenses exceeded budget for the General Revenue Fund, Special Road and Bridge Fund and the Election Services Fund.
- C. For the year ended December 31, 2019, actual expenses exceeded budget for the Law Enforcement Training Fund.

FEDERAL COMPLIANCE SECTION

**TEXAS COUNTY
HOUSTON, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2020 Provided to Subrecipients	2020 Federal Expenditures	2019 Provided to Subrecipients	2019 Federal Expenditures	Total Federal Expenditures
U.S. Department of Interior:							
Direct Program:							
PILT - Payment in Lieu of Taxes	15.226	N/A	\$ -	\$ 72,757	\$ -	\$ 63,604	\$ 136,361
U.S. Department of Transportation:							
Passed Through the Missouri Highway and Transportation Commission:							
Highway Planning and Construction	20.205	B107(9)	-	354,454	-	48,999	403,453
Highway Planning and Construction	20.205	B107(11)	-	38,189	-	-	38,189
Total U.S. Department of Transportation			-	392,643	-	48,999	441,642
U.S. Department of the Treasury							
Passed Through the Missouri State Treasurer:							
COVID19: Coronavirus Relief Fund	21.019	N/A	-	2,937,447	-	-	2,937,447
Election Assistance Commission							
Passed Through the Missouri Secretary of State:							
Help America Vote Act Grant	90.404	N/A	-	49,659	-	6,081	55,740
COVID19: Help America Vote Act Grant	90.404 - COVID-19	N/A	-	56	-	-	56
Total Election Commission			-	49,715	-	6,081	55,796
U.S. Department of Health and Human Services:							
Passed Through the Missouri Department of Social Services:							
Child Support Enforcement Grant	93.563	ERS172-383	-	41,060	-	46,440	87,500
Total Expenditures of Federal Awards			\$ -	\$ 3,493,622	\$ -	\$ 165,124	\$ 3,658,746

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**TEXAS COUNTY
HOUSTON, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2020 AND 2019**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Texas County (the County) under programs of the federal government for the years ended December 31, 2020 and 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principals, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

The County has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

County Commission
Texas County
Houston, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Texas County, Missouri (the County) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated January 14, 2022. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the State of Missouri.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal controls, described in the accompanying schedule of findings and questioned costs as Finding 2020-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

St. Louis, Missouri
January 14, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

County Commission
Texas County
Houston, Missouri

Report on Compliance for Each Major Federal Program

We have audited Texas County, Missouri's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the years ended December 31, 2020 and 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2019.

Report on Internal Control Over Compliance

Management of Texas County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Texas County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Texas County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as Finding 2020-001 that we consider to be a material weakness.

Texas County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Texas County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

St. Louis, Missouri
January 14, 2022

**TEXAS COUNTY
HOUSTON, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION I - SUMMARY OF THE AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:

Unmodified - Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified?

 X yes

 no

Significant deficiency(ies) identified that are not
considered to be a material weakness(es)?

 yes

 X none reported

Noncompliance material to financial
statements noted?

 yes

 X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

 X yes

 no

Significant deficiency(ies) identified that are not
considered to be a material weakness(es)?

 yes

 X none reported

Type of auditors' report issued on compliance for
major programs:

Unmodified

Any audit findings disclosed that are required to be
reported in accordance with the Uniform Guidance?

 X yes

 no

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

21.019

Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs:

 \$ 750,000

Auditee qualified as low-risk auditee?

 yes

 X no

**TEXAS COUNTY
HOUSTON, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION II – FINANCIAL STATEMENT FINDINGS

2020-001 **Federal Grantor:** All

Pass-Through Grantor: All

Federal CFDA Number: All

Program Title: All

Award Years: 2020 and 2019

Type of Finding: Material Weakness in Internal Control over Compliance

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200, requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of the pass-through entity.

Condition: The SEFA was not prepared by the auditee.

Effect: Management did not prepare a complete and accurate SEFA.

Questioned Costs: None.

Cause: The County's internal controls over compliance were not designed to track federal expenditures by each program.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend management annually prepares a SEFA that reconciles to the general ledger and develop a process to track federal awards and expenditures.

Views of Responsible Officials: There is no disagreement with the audit finding.

SECTION III – FEDERAL AWARD FINDINGS

Please see finding 2020-001 described in Section II.



Texas County Clerk's Office

Peggy Seyler, County Clerk

Marjorie Stroup, Carolyn Brown, Sarah Holson-Deputies
210 North Grand Avenue, Suite 311 Houston, Missouri 65483-1226

E-Mail address clerk@texascountymissouri.gov

Phone Number 417-967-2112 Fax Number 417-967-3837

TEXAS COUNTY, GALLANTIN MISSOURI CORRECTIVE ACTION PLAN YEARS ENDED DECEMBER 31, 2019, AND 2020

The Texas County respectfully submits the following corrective action plan for the year ended December 31, 2020.

Audit period: 1/1/2019 – 12/31/2020

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

No financial statement findings reported under Government Auditing Standards.

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

2020-001

Recommendation: We recommend management annually prepares a SEFA that reconciles to the general ledger and develop a process to track federal awards and expenditures.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Management will reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than budgeted amounts or cash received.

Name(s) of the contact person(s) responsible for corrective action:

Planned completion date for corrective action plan: December 31, 2021.

If there are any questions regarding this plan, please call Peggy Seyler at (417)967-2112